

STATE OF HAWAII  
Accounting Manual

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Volume III  
Part 200: Gross Payroll

Page 233.01

SECTION 233: COMPENSATION FOR OVERTIME MEALS AND FOR  
TRAVEL BY AIR

1. Purpose. The purpose of this section is to describe the compensatory aspects, for payroll purposes, of payments for certain overtime meals and certain travel by air.
2. Description. Briefly, the items of compensation covered by this section can be described as follows:
  - (a) Whenever overtime work is performed in situations described in personnel rules and regulations and in collective bargaining agreements, and the employee is paid for meals in accordance with such documents, the payment is compensation to the employee.
  - (b) Whenever travel by airplane is required under situations described in collective bargaining agreements, and the employee is paid, in addition to basic compensation, an amount that is prescribed in the collective bargaining agreement, the payment is compensation to the employee.
3. Compensation Includible in Gross Income.
  - (a) The compensation allowed under Section 8.308 of the Department of Personnel Services' Personnel Rules and Regulations, and under current collective bargaining agreements, is includible in gross income, subject to Federal and State withholding taxes.
  - (b) Whenever such compensation has been earned and is due the employee, the amount due is paid through the State's payroll system under the general procedures described in this section of the Accounting Manual.
  - (c) In any question as to whether a payment to an employee is includible in gross income under this section, the question should be resolved on the basis of whether taxing authorities regard the payment as includible in gross income for income tax purposes; in any case in which taxing authorities do not require the payment to be included in gross income, payment should be made other than through the State's payroll system.

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4. Departmental Procedures. The procedural steps for reporting the payments by the employing agencies for payroll processing are as follows:
- (a) The payment due is reported on the payroll change schedules for "regular" payrolls after the fact, in either the first or the second pay period in a month.
  - (b) The payment due is entered as a separate item immediately below the regular semi-monthly pay, preceded by code "R" to identify the type of payment.
  - (c) The payroll change schedule is supported by a statement signed by the employee and approved by the departmental representative authorized to approve such payments. As a minimum, the statement should include:
    - (1) Time and date the overtime was worked (in the case of compensation for meals).
    - (2) Time and date travel occurred (in the case of compensation for travel by air).
    - (3) A certification by the employee that overtime was worked and/or that travel occurred on the date indicated. (Refer to SAMPLE: CERTIFICATION FOR COMPENSATION, in this section of the Accounting Manual.)
    - (4) Reference to the section (or article) of the agreement under which payment is being made.

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SECTION 233: COMPENSATION FOR OVERTIME MEALS AND FOR  
TRAVEL BY AIRSAMPLE: CERTIFICATION FOR COMPENSATION (MEALS/TRAVEL BY AIR)STATE OF HAWAII  
Department of Health  
CERTIFICATION FOR COMPENSATION  
(Meals/Travel By Air)

I certify that, on the date(s) and during the hours indicated below,  
I was required to work overtime (or to travel) for which I am now claiming  
compensation in accordance with \_\_\_\_\_ of the Agreement for  
(Section/Article)

BU No. \_\_\_\_\_, or DPS' Personnel Rules and Regulations  
(Indicate BU Code)

\_\_\_\_\_ (check here, if applicable).

Type of Payment and Amount

<u>Date</u>	<u>Time</u>	<u>Break- fast</u>	<u>Lunch</u>	<u>Dinner</u>	<u>Travel</u>	<u>Total</u>
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

\$ \_\_\_\_\_

Type/Print Name of Employee

Signature of Employee

Date

P/R NO. \_\_\_\_\_

Signature of Department Head

Date

December 1, 1977